

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NEW YORK**

|                                     |   |                                |
|-------------------------------------|---|--------------------------------|
|                                     | X |                                |
|                                     | : |                                |
| <b>In re</b>                        | : | <b>Chapter 11</b>              |
|                                     | : |                                |
| <b>DOWLING COLLEGE,<sup>1</sup></b> | : | <b>Case No. 16-75545 (REG)</b> |
|                                     | : |                                |
| <b>Debtor.</b>                      | : |                                |
|                                     | : |                                |
|                                     | X |                                |

**AFFIDAVIT OF SERVICE**

STATE OF NEW JERSEY    )  
  ) ss  
COUNTY OF PASSAIC    )

I, Ira Nikelsberg, being duly sworn, depose and state:

1. I am a Senior Project Manager with the Garden City Group, LLC, the claims and noticing agent for the debtor and debtor-in-possession (collectively, the “Debtor”) in the above-captioned proceeding. Our business address is 1985 Marcus Avenue, Suite 200, Lake Success, New York 11042-1013.

2. On December 7, 2016, at the direction of Klestadt Winters Jureller Southard & Stevens, LLP, proposed counsel for the Debtor, I caused true and correct copies of the following documents to be served by e-mail on the parties identified on Exhibit A annexed hereto (Master Service List and Notice of Appearance Parties with e-mail addresses), and by first class mail on the parties identified on Exhibit B annexed hereto (Master Service List Parties):

- **Application for an Order Authorizing the Retention of CBRE, Inc. as Real Estate Broker for the Debtor, *Nunc Pro Tunc* to the Petition Date** [Docket No. 77]; and
- **Notice of Scheduling of Omnibus Hearing Dates** [Docket No. 78];

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<sup>1</sup> The Debtor in this chapter 11 case (as defined herein), together with the last four digits of the Debtor’s federal tax identification number, are as follows: Dowling College (7078). The mailing address for the Debtor is 150 Idle Hour Blvd, Oakdale, NY 11769.

3. On December 7, 2016, also at the direction of Klestadt, I caused true and correct copies of the following documents to be served by overnight delivery on the parties identified on Exhibit C annexed hereto (Additional Secured Parties)<sup>2</sup>:

- **Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing Debtor (A) to Obtain Post-Petition Secured, Superpriority Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, and 364 and (B) to Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; (II) Granting Adequate Protection to Pre-Petition Secured Creditors Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364; and (III) Scheduling a Final Hearing Pursuant to Bankruptcy Rules 4001(B) and 4001(C) [Docket No. 9];**
- **Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing the Closing and Balance Transfers of Certain Prepetition Bank Accounts; (II) Granting a Limited Waiver of Section 345 Investment and Deposit Requirements; and (III) Granting Related Relief [Docket No. 10];**
- **Debtor's *Ex Parte* Application for Entry of a Scheduling Order and Debtor's Motion for Entry of (I) an Order (A) Approving Bidding Procedures for the Sale of the Debtor's Oakdale Campus, (B) Scheduling an Auction and a Sale Hearing Related Thereto, (C) Approving the Form of Notice of the Auction and Sale Hearing, (D) Approving a Termination Fee and Expense Reimbursement; and (II) an Order (A) Approving Such Sale of the Oakdale Campus Free and Clear of Liens, Claims, Encumbrances and Other Interests, (B) Allowing the Payment of Certain Valid Lien Claims and (C) Related Relief [Docket No. 13];**
- **Debtor's Motion for Entry of Interim and Final Orders (I) Approving Sale Procedures for the Sale of the Debtor's Residential Portfolio and (II) Approving Such Sales of the Debtor's Residential Portfolio Free and Clear of Liens, Claims, Encumbrance and Other Interests [Docket No. 14];**
- **Declaration of Robert S. Rosenfeld, Chief Restructuring Officer of the Debtor, pursuant to Local Bankruptcy Rule 1007-4 in Support of First Day Motions [Docket No. 23];**
- ***Ex Parte* Order Scheduling a Hearing on Debtor's Motion for an Order (A) Approving Bidding Procedures for the Sale of the Debtor's Oakdale Campus, (B) Scheduling an Auction and a Sale Hearing Related Thereto, (C) Approving the Form and Manner of Notice of the Auction and Sale Hearing,**

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<sup>2</sup> The envelopes utilized in the services of these parties included a legend or slip-sheet which stated: "Important Legal Documents Enclosed: Please direct a copy of the contents of this envelope to the President, Managing or General Agent."

**and (D) Approving a Termination Fee and Expense Reimbursement** [Docket No. 39];

- **Notice of Hearing on Debtor's Motion for Entry of Interim and Final Orders (I) Approving Sale Procedures for the Sale of the Debtor's Residential Portfolio and (II) Approving Such Sales of the Debtor's Residential Portfolio Free and Clear of Liens, Claims, Encumbrances and Other Interests** [Docket 60];
- **Emergency Order (I) Authorizing Debtor to Obtain Postpetition Financing and Use Cash Collateral, (II) Granting Adequate Protection, (III) Scheduling an Interim Hearing, and (IV) Granting Certain Related Relief** [Docket No. 63]; and
- **Notice of Hearing on Debtor's Motion for Entry of Interim and Final Orders (I) Authorizing Debtor (A) to Obtain Post-Petition Secured, Superpriority Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 363, and 364 and (B) to Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; (II) Granting Adequate Protection to Pre-Petition Secured Creditors Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364; and (III) Scheduling a Final Hearing Pursuant to Bankruptcy Rules 4001(B) and 4001(C)** [Docket No. 65].

/s/ Ira Nikelsberg

Ira Nikelsberg

Sworn to before me this 9<sup>th</sup> day of  
December, 2016

/s/ Benjamin Rowner

Benjamin Rowner

Notary Public, State of New Jersey

ID # 2320193

Qualified in Passaic County

Commission Expires October 14, 2019

# **EXHIBIT A**

| Name   | Address1                                      | Address2                                   | Address3                    | Address4 | City         | State | Zip        | Email                              |
|--|---|--|-----------------------------|----------|--------------|-------|------------|------------------------------------|
| ACA FINANCIAL GUARANTY CORP                          | ATTN: CARL MCCARTHY, ESQ.                     | 555 THEODORE FREMD AVENUE<br>SUITE C-205   |                             |          | RYE          | NY    | 10580      | cmccarthy@aca.com                  |
| ACA FINANCIAL GUARANTY CORP                          | ATTN: MARIA CHENG, MANAGING<br>DIRECTOR       | 555 THEODORE FREMD AVENUE<br>SUITE C-205   |                             |          | RYE          | NY    | 10580      | mcheng@aca.com                     |
| BLACKBOARD INC                                       | ATTN WILLIAM DAVY                             | 650 MASSACHUSETTS AVENUE NW,<br>6TH FLOOR  |                             |          | WASHINGTON   | DC    | 20001      | william.davy@blackboard.com        |
| CERTILMAN BALIN ADLER &<br>HYMAN, LLP                | ATTN: RICHARD J. MCCORD                       | 90 MERRICK AVENUE, 9TH FLOOR               |                             |          | EAST MEADOW  | NY    | 11554      | rmccord@certilmanbalin.com         |
| CERTILMAN BALIN ADLER &<br>HYMAN, LLP                | ATTN: THOMAS J. MCNAMARA                      | 90 MERRICK AVENUE, 9TH FLOOR               |                             |          | EAST MEADOW  | NY    | 11554      | tmcnamara@certilmanbalin.com       |
| CIGNA HEALTH & LIFE INSURANCE<br>CO                  | 900 COTTAGE GROVE ROAD,<br>B6LPA              |  |                             |          | HARTFORD     | CT    | 06152      | thomascarfagno@cigna.com           |
| COHNREZNICK LLP                                      | ATTN CHAD J. SHANDLER                         | 4 BECKER FARM ROAD                         |                             |          | ROSELAND     | NJ    | 07068      | Chad.Shandler@CohnReznick.com      |
| GARDEN CITY GROUP, LLC                               | ATTN: IRA NIKELSBURG                          | 1985 MARCUS AVENUE                         |                             |          | LAKE SUCCESS | NY    | 11042      | Ira.Nikelsberg@gardencitygroup.com |
| GARFUNKEL WILD PC                                    | ATTN ADAM T BERKOWITZ ESQ                     | 111 GREAT NECK RD                          |                             |          | GREAT NECK   | NY    | 11021      | aberkowitz@garfunkelwild.com       |
| INGERMAN SMITH, LLP                                  | ATTN CHRISTOPHER J. CLAYTON                   | 150 MOTOR PKWY, SUITE 400                  |                             |          | HAUPPAUGE    | NY    | 11788      | cclayton@ingermansmith.com         |
| JOSEPH BEHAR   | 9 BROWN'S RIVER RD                            |  |                             |          | SAYVILLE     | NY    | 11782      | Jbehar2@optonline.net              |
| KLESTADT WINTERS JURELLER<br>SOUTHARD & STEVENS, LLP | ATTN: SEAN C. SOUTHARD, ESQ                   | 200 WEST 41ST STREET, 17TH FLOOR           |                             |          | NEW YORK     | NY    | 10036      | ssouthard@klestadtf.com            |
| KLESTADT WINTERS JURELLER<br>SOUTHARD & STEVENS, LLP | ATTN: LAUREN C. KISS, ESQ                     | 200 WEST 41ST STREET, 17TH FLOOR           |                             |          | NEW YORK     | NY    | 10036      | lkiss@klestadtf.com                |
| LINDA ARDITO   | 5 TWO ROD ROAD                                |  |                             |          | HUNTINGTON   | NY    | 11743      | Linda351@optonline.net             |
| MEYER SUOZZI ENGLISH & KLEIN PC                      | ATTN HOWARD B KLEINBERG ESQ                   | 990 STEWART AVENUE                         | SUITE 300                   |          | GARDEN CITY  | NY    | 11530-9194 | hkleinberg@msek.com                |
| MILMAN LABUDA LAW GROUP<br>PLLC                      | ATTN JOHN M. HARRAS, ESQ                      | 3000 MARCUS AVENUE, SUITE 3W8              |                             |          | LAKE SUCCESS | NY    | 11042      | john@mllaborlaw.com                |
| MINTZ LEVIN COHN FERRIS<br>GLOVSKY AND POPEO PC      | ATTN IAN A HAMMEL ESQ                         | ONE FINANCIAL CENTER                       |                             |          | BOSTON       | MA    | 02111      | ihammel@mintz.com                  |
| MINTZ LEVIN COHN FERRIS<br>GLOVSKY AND POPEO PC      | ATTN ERIC R BLYTHE ESQ                        | ONE FINANCIAL CENTER                       |                             |          | BOSTON       | MA    | 02111      | eblythe@mintz.com                  |
| MINTZ, LEVIN, COHN, FERRIS,<br>GLOVSKY AND POPEO, PC | ATTN: P. MIYOKO SATO, ESQ.                    | ONE FINANCIAL CENTER                       |                             |          | BOSTON       | MA    | 02111      | msato@mintz.com                    |
| NEW YORK STATE DEPARTMENT OF<br>EDUCATION            | ATTN ALISON B. BIANCHI, COUNSEL<br>AND        | DEPUTY COMMISSIONER FOR<br>LEGAL AFFAIRS   | 89 WASHINGTON AVENUE        |          | ALBANY       | NY    | 12234      | Alison.Bianchi@nysed.gov           |
| NEW YORK STATE DEPARTMENT OF<br>EDUCATION            | ATTN:DR. JOHN D'AGATI, DEPUTY<br>COMMISSIONER | 89 WASHINGTON AVENUE                       |                             |          | ALBANY       | NY    | 12234      | john.dagati@nysed.gov              |
| OFFICE OF THE NEW YORK STATE<br>ATTORNEY GENERAL     | ERIC T SCHNEIDERMAN, ATTORNEY<br>GENERAL      | ATTN: PEGGY FARBER                         | 120 BROADWAY, 24TH FLOOR    |          | NEW YORK     | NY    | 10271      | Peggy.Farber@ag.ny.gov             |
| OFFICE OF THE UNITED STATES<br>ATTORNEY GENERAL      | U.S. DEPARTMENT OF JUSTICE                    | ATTN:LORETTA E. LYNCH, ATTORNEY<br>GENERAL | 950 PENNSYLVANIA AVENUE, NW |          | WASHINGTON   | DC    | 20530-0001 | askdoj@usdoj.gov                   |
| PAUL ABRAMSON  | 6 WINSIDE LN                                  |  |                             |          | CORAM        | NY    | 11727      | abramsop@dowling.edu               |
| PSEGLI   | ATTN BRIAN HASSAN                             | 175 E OLD COUNTRY RD                       |                             |          | HICKSVILLE   | NY    | 11801      | brian.hassan@pseg.com              |
| RSR CONSULTING, LLC                                  | ATTN: NEIL BIVONA                             | 1330 AVENUE OF THE AMERICAS,<br>SUITE 23A  |                             |          | NEW YORK     | NY    | 10019      | nbivona@rsrconsultingllc.com       |
| RSR CONSULTING, LLC                                  | ATTN: ROBERT S. ROSENFELD                     | 1330 AVENUE OF THE AMERICAS,<br>SUITE 23A  |                             |          | NEW YORK     | NY    | 10019      | rsrosenfeld@rsrconsultingllc.com   |
| RUBIN & ROTHMAN                                      | 1787 VETERANS HIGHWAY SUITE 32                | PO BOX 9003                                |                             |          | ISLANDIA     | NY    | 11749      | comments@rubinrothman.com          |

| Name                                   | Address1                                    | Address2                                | Address3                | Address4 | City          | State | Zip        | Email                            |
|--|---|---|-------------------------|----------|---------------|-------|------------|----------------------------------|
| SCHULTE ROTH & ZABEL LLP               | ATTN: BRIAN D. PFEIFFER                     | 919 THIRD AVENUE                        |                         |          | NEW YORK      | NY    | 10022      | brian.pfeiffer@srz.com           |
| SCHULTE ROTH & ZABEL LLP               | ATTN: NEIL S. BEGLEY, ESQ.                  | 919 THIRD AVENUE                        |                         |          | NEW YORK      | NY    | 10022      | neil.begley@srz.com              |
| SECURITIES EXCHANGE COMMISSION         | NEW YORK REGIONAL OFFICE                    | ATTN ANDREW CALAMARI, REGIONAL DIRECTOR | 200 VESEY ST, STE 400   |          | NEW YORK      | NY    | 10281-1027 | newyork@sec.gov                  |
| SEYED RAJI                             | 24 PLEASANT LANE                            |   |                         |          | SOUTHAMPTON   | NY    | 11968      | seyraji@aol.com                  |
| SILVERBERG P.C.                        | ATTN KARL SILVERBERG                        | 320 CARLETON AVE, STE 6400              |                         |          | CENTRAL ISLIP | NY    | 11722      | ksilverberg@silverbergpclaw.com  |
| SILVERBERG P.C.                        | ATTN KARL SILVERBERG, ESQ                   | 320 CARLETON AVENUE, SUITE 6400         |                         |          | CENTRAL ISLIP | NY    | 11722      | ksilverberg@silverbergpclaw.com  |
| ST JOHNS UNIVERSITY                    | ATTN MARY PLANT                             | BERNADETTE LAVIN-MACDONALD CTR.         | 8000 UTOPIA PKWY        |          | JAMAICA       | NY    | 11439      | plantm@stjohns.edu               |
| STATEWIDE ROOFING INC                  | 2120 FIFTH AVENUE                           |   |                         |          | RONKONKOMA    | NY    | 11779      | reception@statewideroofingli.com |
| STIM & WARMUTH PC                      | ATTN GLENN P WARMUTH ESQ                    | 2 EIGHTH ST                             |                         |          | FARMINGVILLE  | NY    | 11738      | gpw@stim-warmuth.com             |
| STIM & WARMUTH PC                      | ATTN PAULA J WARMUTH ESQ                    | 2 EIGHTH ST                             |                         |          | FARMINGVILLE  | NY    | 11738      | pjw@stim-warmuth.com             |
| THE ALLEN J FLOOD COMPANIES, INC       | TWO MADISON AVENUE                          |   |                         |          | LARCHMONT     | NY    | 10538      | claims@ajfusa.com                |
| UMB BANK, NATIONAL ASSOCIATION         | ATTN: LAURA ROBERSON, SENIOR VICE PRESIDENT | 2 SOUTH BROADWAY, SUITE 600             |                         |          | ST. LOUIS     | MO    | 63102      | laura.roberson@umb.com           |
| UNITED STATES DEPARTMENT OF EDUCATION  | FINANCIAL SQUARE                            | ATTN CHRISTOPHER CURRY                  | 32 OLD SLIP, 25TH FLOOR |          | NEW YORK      | NY    | 10005      | christopher.curry@ed.gov         |
| WE DRIVE YOU, INC                      | ATTN CHRIS CUKAR                            | 700 AIRPORT BLVD, SUITE 250             |                         |          | BURLINGAME    | CA    | 94010      | chris.cukar@wedriveu.com         |
| WILMINGTON TRUST, NATIONAL ASSOCIATION | ATTN: JAY SMITH                             | 25 SOUTH CHARLES STREET, 11TH FLOOR     | MAIL CODE: MD2-CS58     |          | BALTIMORE     | MD    | 21201      | jhsmith@wilmingtontrust.com      |

# **EXHIBIT B**

| Name   | Address1                                | Address2                                  | Address3             | Address4 | City             | State | Zip        |
|--|---|---|----------------------|----------|------------------|-------|------------|
| ACA FINANCIAL GUARANTY CORP                          | ATTN: CARL MCCARTHY, ESQ.               | 555 THEODORE FREMD AVENUE<br>SUITE C-205  |                      |          | RYE              | NY    | 10580      |
| ACA FINANCIAL GUARANTY CORP                          | ATTN: MARIA CHENG, MANAGING<br>DIRECTOR | 555 THEODORE FREMD AVENUE<br>SUITE C-205  |                      |          | RYE              | NY    | 10580      |
| AMERICAN EXPRESS                                     | 200 VESEY ST                            |   |                      |          | NEW YORK         | NY    | 10285      |
| AMERICAN EXPRESS                                     | PO BOX 2855                             |   |                      |          | NEW YORK         | NY    | 10116      |
| BLACKBOARD INC                                       | ATTN WILLIAM DAVY                       | 1111 19TH ST, NW                          |                      |          | WASHINGTON       | DC    | 20036      |
| BLACKBOARD INC                                       | ATTN WILLIAM DAVY                       | 650 MASSACHUSETTS AVENUE NW,<br>6TH FLOOR |                      |          | WASHINGTON       | DC    | 20001      |
| CAPITAL ONE NA                                       | 313 CARONDELET ST                       |   |                      |          | NEW ORLEANS      | LA    | 70130      |
| CAPITAL ONE NA                                       | PO BOX 60024                            |   |                      |          | NEW ORLEANS      | LA    | 70160-0024 |
| CARRIER COMMERCIAL SERVICE                           | 4110 BUTLER PIKE                        |   |                      |          | PLYMOUTH MEETING | PA    | 19462      |
| CARRIER COMMERCIAL SERVICE                           | P.O. BOX 93844                          |   |                      |          | CHICAGO          | IL    | 60673-3844 |
| CERTILMAN BALIN ADLER &<br>HYMAN, LLP                | ATTN: RICHARD J. MCCORD                 | 90 MERRICK AVENUE, 9TH FLOOR              |                      |          | EAST MEADOW      | NY    | 11554      |
| CERTILMAN BALIN ADLER &<br>HYMAN, LLP                | ATTN: THOMAS J. MCNAMARA                | 90 MERRICK AVENUE, 9TH FLOOR              |                      |          | EAST MEADOW      | NY    | 11554      |
| CIGNA HEALTH & LIFE INSURANCE<br>CO                  | 900 COTTAGE GROVE ROAD,<br>B6LPA        |   |                      |          | HARTFORD         | CT    | 06152      |
| COHNREZNICK LLP                                      | ATTN CHAD J. SHANDLER                   | 4 BECKER FARM ROAD                        |                      |          | ROSELAND         | NJ    | 07068      |
| DOWLING COLLEGE                                      | ATTN: ROBERT S. ROSENFELD               | 150 IDLE HOUR BLVD.                       |                      |          | OAKDALE          | NY    | 11769      |
| GARDEN CITY GROUP, LLC                               | ATTN: IRA NIKELSBERG                    | 1985 MARCUS AVENUE                        |                      |          | LAKE SUCCESS     | NY    | 11042      |
| GARFUNKEL WILD PC                                    | ATTN ADAM T BERKOWITZ ESQ               | 111 GREAT NECK ROAD                       |                      |          | GREAT NECK       | NY    | 11021      |
| GEORGE FOUNDOTOS                                     | 4 DAMIN CIRCLE                          |   |                      |          | ST JAMES         | NY    | 11780      |
| HIGHER ONE   | 115 MUNSON STREET                       |   |                      |          | NEW HAVEN        | CT    | 06511      |
| INGERMAN SMITH, LLP                                  | ATTN CHRISTOPHER J. CLAYTON             | 150 MOTOR PKWY, SUITE 400                 |                      |          | HAUPPAUGE        | NY    | 11788      |
| INTERNAL REVENUE SERVICE                             | P.O. BOX 7346                           |   |                      |          | PHILADELPHIA     | PA    | 19101-7346 |
| JOSEPH BEHAR   | 9 BROWN'S RIVER RD                      |   |                      |          | SAYVILLE         | NY    | 11782      |
| KLESTADT WINTERS JURELLER<br>SOUTHARD & STEVENS, LLP | ATTN: SEAN C. SOUTHARD, ESQ             | 200 WEST 41ST STREET, 17TH FLOOR          |                      |          | NEW YORK         | NY    | 10036      |
| KLESTADT WINTERS JURELLER<br>SOUTHARD & STEVENS, LLP | ATTN: LAUREN C. KISS, ESQ               | 200 WEST 41ST STREET, 17TH FLOOR          |                      |          | NEW YORK         | NY    | 10036      |
| LINDA ARDITO   | 5 TWO ROD ROAD                          |   |                      |          | HUNTINGTON       | NY    | 11743      |
| MILMAN LABUDA LAW GROUP<br>PLLC                      | ATTN JOHN M. HARRAS, ESQ                | 3000 MARCUS AVENUE, SUITE 3W8             |                      |          | LAKE SUCCESS     | NY    | 11042      |
| MINTZ, LEVIN, COHN, FERRIS,<br>GLOVSKY AND POPEO, PC | ATTN: ERIC R. BLYTHE, ESQ               | ONE FINANCIAL CENTER                      |                      |          | BOSTON           | MA    | 02111      |
| MINTZ, LEVIN, COHN, FERRIS,<br>GLOVSKY AND POPEO, PC | ATTN: IAN A. HAMMEL, ESQ                | ONE FINANCIAL CENTER                      |                      |          | BOSTON           | MA    | 02111      |
| MINTZ, LEVIN, COHN, FERRIS,<br>GLOVSKY AND POPEO, PC | ATTN: P. MIYOKO SATO, ESQ.              | ONE FINANCIAL CENTER                      |                      |          | BOSTON           | MA    | 02111      |
| NEW YORK STATE DEPARTMENT OF<br>EDUCATION            | ATTN ALISON B. BIANCHI, COUNSEL<br>AND  | DEPUTY COMMISSIONER FOR<br>LEGAL AFFAIRS  | 89 WASHINGTON AVENUE |          | ALBANY           | NY    | 12234      |



| Name  | Address1                                    | Address2                                | Address3                           | Address4          | City          | State | Zip        |
|---|---|---|------------------------------------|-------------------|---------------|-------|------------|
| NEW YORK STATE DEPARTMENT OF EDUCATION        | ATTN:DR. JOHN D'AGATI, DEPUTY COMMISSIONER  | 89 WASHINGTON AVENUE                    |                                    |                   | ALBANY        | NY    | 12234      |
| NEW YORK STATE DEPARTMENT OF LABOR            | UNEMPLOYMENT INSURANCE DIVISION             | HARRIMAN STATE OFFICE CAMPUS            |                                    |                   | ALBANY        | NY    | 12240-0322 |
| NEW YORK STATE DEPT OF TAXATION AND FINANCE   | BANKRUPTCY UNIT – TCD                       | BUILDING 8, ROOM 455                    | W.A. HARRIMAN STATE CAMPUS         |                   | ALBANY        | NY    | 12227      |
| NEW YORK STATE DEPT OF TAXATION AND FINANCE   | BANKRUPTCY UNIT                             | P.O. BOX 5300                           |                                    |                   | ALBANY        | NY    | 12205-5300 |
| NYS UNEMPLOYMENT INSURANCE                    | PO BOX 4301                                 |   |                                    |                   | BINGHAMTON    | NY    | 13902-4301 |
| OFFICE OF THE NEW YORK STATE ATTORNEY GENERAL | ERIC T SCHNEIDERMAN, ATTORNEY GENERAL       | ATTN: PEGGY FARBER                      | 120 BROADWAY, 24TH FLOOR           |                   | NEW YORK      | NY    | 10271      |
| OFFICE OF THE UNITED STATES ATTORNEY GENERAL  | U.S. DEPARTMENT OF JUSTICE                  | ATTN:LORETTA E. LYNCH, ATTORNEY GENERAL | 950 PENNSYLVANIA AVENUE, NW        |                   | WASHINGTON    | DC    | 20530-0001 |
| OFFICE OF THE UNITED STATES TRUSTEE           | FOR THE EASTERN DISTRICT OF NEW YORK        | ATTN: STAN YANG, ESQ., TRIAL ATTORNEY   | ALFONSE D'AMATO FEDERAL COURTHOUSE | 560 FEDERAL PLAZA | CENTRAL ISLIP | NY    | 11722      |
| PAUL ABRAMSON                                 | 6 WINSIDE LN                                |   |                                    |                   | CORAM         | NY    | 11727      |
| PSEGLI  | ATTN BRIAN HASSAN                           | 175 E OLD COUNTRY RD                    |                                    |                   | HICKSVILLE    | NY    | 11801      |
| PSEGLI  | PO BOX 888                                  |   |                                    |                   | HICKSVILLE    | NY    | 11802-0888 |
| RSR CONSULTING, LLC                           | ATTN: NEIL BIVONA                           | 1330 AVENUE OF THE AMERICAS, SUITE 23A  |                                    |                   | NEW YORK      | NY    | 10019      |
| RSR CONSULTING, LLC                           | ATTN: ROBERT S. ROSENFELD                   | 1330 AVENUE OF THE AMERICAS, SUITE 23A  |                                    |                   | NEW YORK      | NY    | 10019      |
| RUBIN & ROTHMAN                               | 1787 VETERANS HIGHWAY SUITE 32              | PO BOX 9003                             |                                    |                   | ISLANDIA      | NY    | 11749      |
| SCHULTE ROTH & ZABEL LLP                      | ATTN: BRIAN D. PFEIFFER                     | 919 THIRD AVENUE                        |                                    |                   | NEW YORK      | NY    | 10022      |
| SCHULTE ROTH & ZABEL LLP                      | ATTN: NEIL S. BEGLEY, ESQ.                  | 919 THIRD AVENUE                        |                                    |                   | NEW YORK      | NY    | 10022      |
| SECURITIES AND EXCHANGE COMMISSION            | NORTHEAST REGIONAL OFFICE                   | ATTN JOHN MURRAY                        | WOOLWORTH BUILDING                 | 233 BROADWAY      | NEW YORK      | NY    | 10279      |
| SECURITIES EXCHANGE COMMISSION                | ATTN GENERAL COUNSEL                        | 100 F ST NE                             |                                    |                   | WASHINGTON    | DC    | 20549-2000 |
| SECURITIES EXCHANGE COMMISSION                | NEW YORK REGIONAL OFFICE                    | ATTN ANDREW CALAMARI, REGIONAL DIRECTOR | 200 VESEY ST, STE 400              |                   | NEW YORK      | NY    | 10281-1027 |
| SEYED RAJI                                    | 24 PLEASANT LANE                            |   |                                    |                   | SOUTHAMPTON   | NY    | 11968      |
| SILVERBERG P.C.                               | ATTN KARL SILVERBERG, ESQ                   | 320 CARLETON AVENUE, SUITE 6400         |                                    |                   | CENTRAL ISLIP | NY    | 11722      |
| ST JOHNS UNIVERSITY                           | ATTN MARY PLANT                             | BERNADETTE LAVIN-MACDONALD CTR.         | 8000 UTOPIA PKWY                   |                   | JAMAICA       | NY    | 11439      |
| STATEWIDE ROOFING INC                         | 2120 FIFTH AVENUE                           |   |                                    |                   | RONKONKOMA    | NY    | 11779      |
| THE ALLEN J FLOOD COMPANIES, INC              | TWO MADISON AVENUE                          |   |                                    |                   | LARCHMONT     | NY    | 10538      |
| THE UNITED STATES ATTORNEY'S OFFICE           | EASTERN DISTRICT OF NEW YORK                | ATTN LONG ISLAND BANKRUPTCY PROCESSING  | 610 FEDERAL PLAZA, 5TH FLOOR       |                   | CENTRAL ISLIP | NY    | 11722-4454 |
| ULTIMATE POWER, INC                           | 45 NANCY STREET                             |   |                                    |                   | WEST BABYLON  | NY    | 11704      |
| UMB BANK, NATIONAL ASSOCIATION                | ATTN: LAURA ROBERSON, SENIOR VICE PRESIDENT | 2 SOUTH BROADWAY, SUITE 600             |                                    |                   | ST. LOUIS     | MO    | 63102      |
| UNITED STATES DEPARTMENT OF EDUCATION         | OFFICE OF GENERAL COUNSEL                   | 400 MARYLAND AVE., SW ROOM 6E353        |                                    |                   | WASHINGTON    | DC    | 20202-2110 |

| Name                                   | Address1                      | Address2                            | Address3                | Address4 | City          | State | Zip   |
|--|-------------------------------|-------------------------------------|-------------------------|----------|---------------|-------|-------|
| UNITED STATES DEPARTMENT OF EDUCATION  | BANKRUPTCY LITIGATION SUPPORT | 50 BEALE STREET, SUITE 8629         |                         |          | SAN FRANCISCO | CA    | 94105 |
| UNITED STATES DEPARTMENT OF EDUCATION  | FINANCIAL SQUARE              | ATTN CHRISTOPHER CURRY              | 32 OLD SLIP, 25TH FLOOR |          | NEW YORK      | NY    | 10005 |
| WE DRIVE YOU, INC                      | ATTN CHRIS CUKAR              | 700 AIRPORT BLVD, SUITE 250         |                         |          | BURLINGAME    | CA    | 94010 |
| WILMINGTON TRUST, NATIONAL ASSOCIATION | ATTN: JAY SMITH               | 25 SOUTH CHARLES STREET, 11TH FLOOR | MAIL CODE: MD2-CS58     |          | BALTIMORE     | MD    | 21201 |

# **EXHIBIT C**

| Name               | Address1 | Address2              | Address3 | Address4 | City          | State | Zip        |
|--------------------|----------|-----------------------|----------|----------|---------------|-------|------------|
| ADAM MOTTOLA       |          | 137 CARLETON AVE      |          |          | ISLIP TERRACE | NY    | 11752-2601 |
| GERALD M OSHEA INC |          | 4155 VETERANS HIGHWAY | SUITE 9  |          | RONKONKOMA    | NY    | 11779      |
| L.I. HARDWARE      |          | 4155 VETERANS HIGHWAY | SUITE 9  |          | RONKONKOMA    | NY    | 11779      |